



ENVIRONMENTAL RESTORATION

U.S. Army Environmental Center

ACTIVE SITES: *OBLIGATION TRACKING & REPORTING*

What It Is

The Installation Restoration Program (IRP) obligation plans are a tool provided to the MACOMs and installations to identify and report current FY IRP requirements and obligations by site and phase against Environmental Restoration, Army (ERA) funds distributed by the Army Budget Office.

How and When It Is Submitted

The IRP obligation plans are updated quarterly and are due to the U.S. Army Environmental Center (USAEC) approximately on the first day of the second month after the end of the quarter. These obligation plans are submitted to USAEC by e-mail.

Before It Is Submitted

When IRP funds are obligated, the installation (or supporting Corps of Engineers (COE) district) inputs the phase level obligation information to the Defense Financial Accounting System (DFAS) using the AMS codes identified in the DFAS-IN manual 37-100-XX. On a monthly basis, the accounting process generates and distributes the status of approved resources (RCS CSCFA 218) and supporting schedules for the installation and MACOM. It is imperative that the installation and resource management staff review, analyze, identify, and correct any discrepancies found on the "218 Report."

Installation/MACOM Level

1) The installation must reconcile the obligation report with the DFAS "218 Report" and USACE DERPS Project Accounting report formerly the (USACE PEAR Report) on a quarterly basis. 2) Discrepancies are to be noted, corrected, and reported to the MACOM. 3) The obligation report must reflect 100% of the installation's Annual Funding Program.

USAEC Level

USAEC compares actual DFAS/PEAR obligation data with the updated installation/MACOM obligation reports. Discrepancies are noted and returned to MACOMs for reconciliation and action.

Why It Is Required

- 1) To track MACOM actual obligations against projections.
- 2) To provide the ACSIM execution data required for the environmental restoration, Army program.
- 3) To use as backup data for the President's Budget and other budget reporting submissions.
- 4) To measure Army's performance against DoD quarterly obligation goals of 28%, 55%, 80%, and 100%.

More Information

Please refer to the Installation Restoration Program Management Plan, March 1999.